



CRIT LUALLEN
AUDITOR OF PUBLIC ACCOUNTS

May 15, 2007

The Honorable Eddie Crittendon, Mayor
City of Fulton
101 Nelson Tripp
P.O. Box 1350
Fulton, Kentucky 42041

RE: Examination of certain City utility receipt and deposit activity

Dear Mayor Crittendon:

Our office received a concern on October 26, 2006, from the City of Fulton (City) City Manager and Chief Financial Officer (CFO) related to the receipt and deposit of customer utility deposits, reconnect fees, and other miscellaneous fees. Routine receipts from monthly customer utility billings were not included in the scope of this examination. Audit findings resulting from the fiscal year 2006 annual financial audit conducted by a Certified Public Accounting firm under contract with the City led City officials to request this office to perform an examination of this specific utility transaction activity. We have completed our examination of certain financial activity within a City utility account and have presented below for your consideration our findings and recommendations.

The City Manager and CFO selected the examination period to be April 2004 through May 2006. Documentation reviewed during this examination included City utility records such as cash receipt books, daily cashier reports, daily cash and receipts (C&R) reports, monthly bank statements that documented daily deposits into the City's utility account, as well as a sample of reconciliations for the utility and all other active City bank accounts during the period under examination. We also interviewed City officials to gain an understanding of the City utility receipt and deposit process.

To reconcile utility receipts and deposits for the specified City utility transactions, the information provided to this office by the City was entered into electronic spreadsheets. The information entered into these spreadsheets documents the transaction information on the cash receipt form maintained in the cash receipt book, the information on the yellow carbon copy of the triplicate cash receipt form is filed with the daily cashier reports, information documented on the daily C&R report, and the corresponding monthly bank statement that identifies the amount deposited into the City's utility account.



After reconciling specific utility transaction activity from the inception of the receipt process to the deposit of amounts related to these transactions into the City's utility bank account for the examination period, we then reversed this process to reconcile deposits documented on the City's utility account monthly bank statements to the corresponding C&R reports. This procedure was performed to ensure an accurate accounting of all deposits entered into this utility account. The vast majority of the City utility deposits that had no corresponding C&R report were the result of phone authorizations by City employees to transfer funds from a City money market account to the City utility account or other identified non-routine transactions that City officials were able to explain. One deposit having no C&R report was identified as a regular City utility deposit that, according to the City's CFO, was omitted from an earlier utility deposit and was recorded in the CFO's cash receipt book as an adjustment and then deposited into the City utility account.

The reconciliation of City documentation identifying specific utility payments received to the utility payments deposited identified discrepancies throughout the period under examination. We discussed each discrepancy with the City's CFO to determine whether any additional documentation was available that may explain the discrepancies identified. Ultimately, as evidenced by the attachment, \$23,062.52 of documented City utility customer deposits, reconnect fees, or other miscellaneous fees could not be accounted for as deposited in City bank accounts. The amount of the discrepancy discussed above was identified as a result of examining documentation the City provided to this office. The discrepancy amount could change should the City determine that additional utility receipt documentation exists.

For the period under examination, the City could not locate one utility receipt book containing an unknown number of utility receipts. Further, we identified a total of 14 missing pages representing 42 individual utility receipts. Two of the receipts in the missing series of utility receipt numbers were attached to a daily cashier's report and the amount on the receipt was deposited into the City's utility bank account. In addition to the \$23,062.52 discrepancy discussed above, 69 utility receipts examined were identified or considered by the City to be voided transactions totaling over \$27,000. Though it appears that many of these receipts may represent a voided transaction, it could not be determined whether any of the voided receipts were legitimate transactions.

Various notations had been made on the voided utility receipts and various copies of the triplicate receipt form remained in the utility receipt books. For example, 13 receipts had no dollar amount written on the voided receipt, 24 voided receipts had no employee initials identifying who prepared the voided transactions and two transactions had all three copies of the receipt in the utility receipt book but the word void was not written on the receipt.

The City's CFO stated that some of the City's bank accounts receive periodic deposits while other bank accounts, such as the general fund, receive deposits on a routine basis. Further, for the City utility account, the City maintains a hand written ledger of the total daily receipt and expenditure activity that is reconciled monthly to the utility account bank statement. To determine that the specific utility payments within the scope of the examination were not deposited into other City bank accounts, we reviewed the reconciliation process performed by the City's CFO by selecting a sample of 80 bank account reconciliations for various months under examination.

Our examination of the City's bank account reconciliation process found that the reconciliations reviewed were well documented. No suggested adjustments or corrections were identified as a result of our review of the reconciliations performed by the City. However, we noted during our examination that the City's reconciliation process did not include reconciling receipts to the individual utility transaction receipt tickets. In addition, according to the City's independent auditor, the City has received annual financial audits that include testing the City's bank account reconciliations. The City's auditor found that the reconciliations performed by the City that were tested in conjunction with the annual financial audits were complete and accurate.

In addition to the \$23,062.52 discrepancy identified between documented utility account receipts within the scope of the examination and the deposits of these receipts, we also identified a number of procedural and control weaknesses related to the accounting for the City's utility financial activity. These findings and recommendations are summarized below.

- In several instances, the employee responsible for collecting a cash payment for a particular utility transaction could not be identified due to an employee failing to sign or initial the payment receipt. In addition, written on the daily cashiers report may be the initials or signature of more than one cashier so that it cannot be determined who was in possession of the utility receipts at the time the cashiers report was prepared.

We recommend the City develop a policy to require the cashier to sign or initial the cash receipt. In addition, we recommend the individual preparing the daily cashier's report sign or initial the report to identify the person responsible for the report preparation. Finally, we recommend City officials periodically review this process to ensure compliance with the policy.

- Employees throughout the workday routinely share cash receipt books that document the receipt of a utility payment. By not allocating a specific series of numbered cash receipts in a cash receipts book, and by allowing employees to share the cash receipt books, an employee responsible for issuing a specific numbered receipt to a customer

may not be able to be identified. Further, various utility transaction details that should be documented in the cash receipt books were routinely incomplete, including the failure to record a transaction date, an illegible transaction amount, or the applicable account code associated with the receipt was not specified.

We recommend the City develop a policy to provide a separate cash receipt book to each cashier to more readily identify those responsible for each transaction. Further, the City should document the series of receipt numbers in the cash receipt books that are allocated to each cashier. We recommend cashiers perform their duties using only the cash receipt book allocated to them. Finally, City officials should periodically review the cash receipt books to ensure the information is complete and legible.

- City financial controls did not require a voided receipt to be signed and dated by a City supervisor to validate that the transaction was voided.

We recommend the City account for each pre-numbered utility receipt at least monthly. This could be done during the monthly utility reconciliation process. The City should investigate any exceptions noted while accounting for the pre-numbered receipts.

We further recommend that documentation related to voided transactions be clearly identified as “VOID” with the date and signature of the employee voiding the transaction and the supervisor’s signature and date authorizing the action.

- Though City cashiers were assigned a single cash drawer to perform their work, the acceptable practice is that when an employee is away from their assigned drawer another employee may have access to or work out of a cash drawer not assigned to them. As a result, the financial activity associated with a specific cash drawer could be attributed to more than one employee.

We recommend the City develop a policy to ensure access to each of the cash drawers be restricted to the employee assigned to the drawer so that a specific employee is accountable for the financial activity associated with a specific cash drawer. If an employee is no longer working at a cash drawer during the day, procedures should be developed to close out and reconcile the cash drawer, before another employee is assigned to work at that cash drawer.

- Each City cashier, according to the City CFO, uses a calculator tape to total the dollar amount of the receipts in each cash drawer and the amount of the receipt tickets collected for the day. These two totals are then reconciled to ensure the payments received and the receipt tickets collected agree. The City CFO stated that this process may be performed when time allows during the workday or at the end of the day. If the reconciliation process is performed during the day prior to the close of business, no control is in place or value added to assure that the receipts received subsequent to the reconciliation are collected and secured. The calculator tape totaling the dollar amount of the receipts and the amount of the receipt tickets for each cash drawer are retained in the cashier's drawer. These tapes are disposed of at the end of the month without being reviewed or used in the month-end reconciliation process.

We recommend the City implement a policy to ensure cashiers perform a daily reconciliation of their individual cash drawers at the close of business. We further recommend the City develop a policy to ensure a thorough reconciliation of all utility transaction activity is performed at least monthly. We recommend a copy of a utility receipt form be attached to a utility service request to allow for a reconciliation of utility receipts to service requests generated as a result of the transaction. Documentation that should be included in this reconciliation process is the daily calculator tapes for utility receipts generated for each cash drawer, utility receipt tickets, cashier reports, C&R reports, utility ledger book, utility service requests, and the City bank account statements. By considering documentation from each step of the utility receipt process as part of the reconciliation, this process should strengthen the City's assurance that all utility receipts are properly accounted for.

- Video surveillance equipment records activity around the cash drawers, but the videotapes are cycled on a regular schedule. The City's video images are not reviewed or backed up prior to overwriting the previously recorded activity.

We recommend the City review its retention schedule for video surveillance tapes to determine whether the tapes should be retained or backed up for a longer period of time.

- The City does not post customer utility deposits, reconnect fees, or other miscellaneous fees to its automated utility receipt system. Entering these types of utility receipts into the existing cash receipts system could strengthen the financial controls and accountability over utility receipts.

Mayor Crittendon
May 15, 2007
Page 6

We recommend the City study the feasibility of modifying its existing automated financial system to accept these utility transactions. We further recommend that each employee authorized to enter transaction data into the system be provided a confidential user ID and password that would identify the employee who accessed and entered data into the system. The system could then post the transactions to the proper City account and have the ability to generate daily, monthly, or other reports of transaction activity.

We have referred this matter to the Office of the Attorney General (Office) for further investigation and have discussed the findings reported in this letter with an agent of that Office.

If you have any questions regarding this letter, please contact me at (502) 573-0050. Thank you, in advance, for your assistance in resolving these matters.

Sincerely,

A handwritten signature in black ink, appearing to read "Crit Luallen", with a stylized, flowing script.

Crit Luallen
Auditor of Public Accounts

Attachments

City of Fulton
Receipt/Deposit Discrepancies
For April 2004 through May 2006

Receipt Number	Date	Amount	Total Dollar Amount of Discrepancies by Month		
3420	4/22/2004	\$ 30.00	April 2004	\$	30.00
3460	5/26/2004	\$ 30.00	May 2004	\$	30.00
3464	6/2/2004	\$ 20.00			
3805	6/17/2004	\$ 120.00	June 2004	\$	140.00
3836	7/2/2004	\$ 320.00			
3594	7/13/2004	\$ 120.00			
3857	7/19/2004	\$ 320.00	July 2004	\$	760.00
3891	8/3/2004	\$ 20.00			
3902	8/9/2004	\$ 200.00			
3924	8/23/2004	\$ 120.00			
3928	8/24/2004	\$ 30.00			
3938	8/31/2004	\$ 20.00	August 2004	\$	390.00
3958	9/9/2004	\$ 160.00			
1298	9/23/2004	\$ 320.00			
1305	9/24/2004	\$ 30.00	September 2004	\$	510.00
1329	10/11/2004	\$ 130.00			
1330	10/12/2004	\$ 20.00			
1333	10/15/2004	\$ 20.00			
1335	10/18/2004	\$ 80.00			
1344	10/21/2004	\$ 30.00			
1358	10/22/2004	\$ 30.00			
1359	10/22/2004	\$ 30.00			
1360	10/22/2004	\$ 30.00			
1361	10/22/2004	\$ 130.00			
1390	10/29/2004	\$ 100.00			
1391	10/29/2004	\$ 30.00	October 2004	\$	630.00
1381	11/2/2004	\$ 320.00			
1386	11/3/2004	\$ 20.00			
1394	11/4/2004	\$ 140.00			
1402	11/12/2004	\$ 30.00			
1403	11/12/2004	\$ 20.00	November 2004	\$	530.00
1419	12/3/2004	\$ 320.00			
1447	12/20/2004	\$ 120.00	December 2004	\$	440.00
1785	1/7/2005	\$ 320.00			
1802	1/31/2005	\$ 30.00	January 2005	\$	350.00
1805	2/3/2005	\$ 160.00			
1814	2/9/2005	\$ 120.00			
1819	2/14/2005	\$ 20.00			
1823	2/16/2005	\$ 320.00			
1828	2/22/2005	\$ 30.00			
1831	2/22/2005	\$ 30.00			
1834	2/24/2005	\$ 120.00			
1841	2/28/2005	\$ 180.00	February 2005	\$	980.00
1854	3/7/2005	\$ 20.00			
1856	3/8/2005	\$ 120.00			
1861	3/14/2005	\$ 110.00			
1863	3/15/2005	\$ 180.00			
1864	3/21/2005	\$ 30.00			
1865	3/21/2005	\$ 20.00			
1866	3/21/2005	\$ 20.00			
1868	3/22/2005	\$ 30.00			
1870	3/23/2005	\$ 30.00			

City of Fulton

Receipt/Deposit Discrepancies continued...

Receipt Number	Date	Amount	Total Dollar Amount of Discrepancies by Month		
1871	3/23/2005	\$ 100.00			
2051	3/25/2005	\$ 120.00			
1874	3/28/2005	\$ 30.00			
2052	3/28/2005	\$ 20.00	March 2005	\$	830.00
2056	4/1/2005	\$ 60.00			
2073	4/13/2005	\$ 120.00			
2290	4/22/2005	\$ 30.00			
2293	4/26/2005	\$ 30.00			
0712	4/28/2005	\$ 160.00	April 2005	\$	400.00
2299	5/3/2005	\$ 120.00			
2301	5/4/2005	\$ 30.00			
0722	5/4/2005	\$ 20.00			
0724	5/4/2005	\$ 30.00			
2302	5/5/2005	\$ 20.00			
2306	5/13/2005	\$ 120.00			
2074	5/15/2005	\$ 250.00			
0726	5/17/2005	\$ 20.00			
2309	5/19/2005	\$ 30.00			
2310	5/19/2005	\$ 30.00			
2311	5/20/2005	\$ 20.00			
2312	5/20/2005	\$ 30.00			
2313	5/20/2005	\$ 30.00			
2314	5/23/2005	\$ 120.00			
0742	5/23/2005	\$ 160.00			
2317	5/24/2005	\$ 30.00			
2319	5/25/2005	\$ 108.33			
2327	5/31/2005	\$ 25.00			
2328	5/31/2005	\$ 20.00	May 2005	\$	1,213.33
2330	6/1/2005	\$ 20.00			
2332	6/1/2005	\$ 30.00			
2334	6/3/2005	\$ 85.30			
2335	6/6/2005	\$ 20.00			
0758	6/6/2005	\$ 30.00			
0765	6/9/2005	\$ 30.00			
0766	6/9/2005	\$ 120.00			
0767	6/13/2005	\$ 20.00			
0768	6/13/2005	\$ 320.00			
2351	6/16/2005	\$ 30.00			
2352	6/17/2005	\$ 155.00			
0773	6/17/2005	\$ 30.00			
0779	6/21/2005	\$ 30.00			
0787	6/22/2005	\$ 30.00			
0789	6/22/2005	\$ 30.00			
0892	6/23/2005	\$ 30.00			
0895	6/23/2005	\$ 30.00			
2365	6/24/2005	\$ 30.00			
2366	6/24/2005	\$ 30.00			
0899	6/24/2005	\$ 30.00			
0790	6/26/2005	\$ 30.00	June 2005	\$	1,160.30
2367	7/2/2005	\$ 30.00			
2368	7/6/2005	\$ 30.00			
2369	7/6/2005	\$ 320.00			
2370	7/6/2005	\$ 20.00			

City of Fulton

Receipt/Deposit Discrepancies continued...

Receipt Number	Date	Amount	Total Dollar Amount of Discrepancies by Month		
2371	7/6/2005	\$ 120.00			
0913	7/7/2005	\$ 30.00			
0916	7/12/2005	\$ 250.00			
0917	7/12/2005	\$ 50.00			
0920	7/13/2005	\$ 120.00			
0921	7/18/2005	\$ 30.00			
0992	7/21/2005	\$ 130.00			
0930	7/22/2005	\$ 320.00			
0999	7/22/2005	\$ 130.00			
0933	7/26/2005	\$ 120.00			
0934	7/26/2005	\$ 120.00			
1000	7/27/2005	\$ 30.00			
1002	7/27/2005	\$ 30.00			
0937	7/27/2005	\$ 30.00			
0941	7/29/2005	\$ 30.00	July 2005	\$	1,940.00
0947	8/1/2005	\$ 320.00			
0948	8/3/2005	\$ 30.00			
0953	8/10/2005	\$ 120.00			
1011	8/15/2005	\$ 250.00			
0958	8/15/2005	\$ 30.00			
0964	8/19/2005	\$ 30.00			
0965	8/22/2005	\$ 20.00			
1017	8/23/2005	\$ 120.00			
0967	8/23/2005	\$ 30.00			
0978	8/23/2005	\$ 30.00			
1028	8/31/2005	\$ 320.00	August 2005	\$	1,300.00
1030	9/2/2005	\$ 120.00			
0988	9/2/2005	\$ 320.00			
1041	9/12/2005	\$ 30.00			
1042	9/12/2005	\$ 320.00			
0942	9/16/2005	\$ 20.00			
1053	9/20/2005	\$ 20.00			
0108	9/21/2005	\$ 30.00			
0111	9/21/2005	\$ 30.00			
1060	9/22/2005	\$ 30.00			
0115	9/22/2005	\$ 30.00			
0116	9/22/2005	\$ 30.00			
1061	9/23/2005	\$ 30.00			
1062	9/23/2005	\$ 120.00			
0117	9/23/2005	\$ 30.00			
0118	9/23/2005	\$ 30.00			
1064	9/26/2005	\$ 60.00			
0120	9/27/2005	\$ 160.00			
1068	9/30/2005	\$ 238.66	September 2005	\$	1,648.66
1072	10/5/2005	\$ 120.00			
1073	10/5/2005	\$ 120.00			
1075	10/6/2005	\$ 160.00			
1078	10/7/2005	\$ 320.00			
0149	10/14/2005	\$ 120.00			
0152	10/18/2005	\$ 120.00			
0154	10/19/2005	\$ 250.00			
1087	10/24/2005	\$ 30.00			
1088	10/24/2005	\$ 30.00			

City of Fulton

Receipt/Deposit Discrepancies continued...

Receipt Number	Date	Amount	Total Dollar Amount of Discrepancies by Month		
1089	10/24/2005	\$ 60.00			
0174	10/27/2005	\$ 30.00			
0175	10/27/2005	\$ 30.00			
0176	10/28/2005	\$ 120.00	October 2005	\$	1,510.00
0305	11/2/2005	\$ 160.00			
0187	11/4/2005	\$ 120.00			
0400	11/14/2005	\$ 120.00			
0314	11/18/2005	\$ 30.00			
0315	11/21/2005	\$ 320.00			
0409	11/22/2005	\$ 30.00			
0411	11/22/2005	\$ 20.00			
0413	11/23/2005	\$ 30.00			
0419	11/28/2005	\$ 30.00	November 2005	\$	860.00
0321	12/1/2005	\$ 120.00			
0421	12/1/2005	\$ 320.00			
0322	12/2/2005	\$ 120.00			
0427	12/6/2005	\$ 30.00			
0428	12/8/2005	\$ 120.00			
0429	12/8/2005	\$ 20.00			
0431	12/8/2005	\$ 160.00			
0436	12/13/2005	\$ 120.00			
0443	12/16/2005	\$ 120.00			
0451	12/21/2005	\$ 100.00			
0457	12/30/2005	\$ 30.00			
0458	12/30/2005	\$ 30.00			
0460	12/30/2005	\$ 30.00			
0461	12/30/2005	\$ 320.00	December 2005	\$	1,640.00
0332	1/3/2006	\$ 30.00			
0467	1/5/2006	\$ 120.00			
0333	1/10/2006	\$ 20.00			
0474	1/13/2006	\$ 100.00			
0336	1/17/2006	\$ 230.00			
0475	1/17/2006	\$ 20.00			
0338	1/20/2006	\$ 60.00			
0341	1/24/2006	\$ 100.00			
0342	1/24/2006	\$ 30.00			
0490	1/25/2006	\$ 220.00			
0347	1/30/2006	\$ 30.00	January 2006	\$	960.00
0350	2/2/2006	\$ 320.00			
0351	2/2/2006	\$ 30.00			
0352	2/3/2006	\$ 320.00			
0020	2/7/2006	\$ 320.00			
0356	2/9/2006	\$ 120.00			
0023	2/14/2006	\$ 120.00			
0024	2/14/2006	\$ 30.00			
0359	2/16/2006	\$ 120.00			
0365	2/21/2006	\$ 30.00			
0366	2/21/2006	\$ 30.00			
0367	2/21/2006	\$ 30.00			
0370	2/27/2006	\$ 30.00	February 2006	\$	1,500.00
0374	3/2/2006	\$ 30.00			
0375	3/3/2006	\$ 220.00			
0377	3/3/2006	\$ 130.00			

City of Fulton

Receipt/Deposit Discrepancies continued...

<u>Receipt Number</u>	<u>Date</u>	<u>Amount</u>	<u>Total Dollar Amount of Discrepancies by Month</u>		
0065	3/6/2006	\$ 30.00			
0379	3/8/2006	\$ 120.00			
0382	3/9/2006	\$ 120.00			
0070	3/13/2006	\$ 30.00			
0384	3/13/2006	\$ 30.00			
0077	3/15/2006	\$ 120.00			
0078	3/15/2006	\$ 120.00			
0081	3/20/2006	\$ 130.71			
0389	3/21/2006	\$ 30.00			
0391	3/22/2006	\$ 30.00			
0089	3/23/2006	\$ 30.00			
0090	3/23/2006	\$ 30.00			
0091	3/23/2006	\$ 30.00			
0094	3/24/2006	\$ 30.00			
0095	3/24/2006	\$ 30.00			
0096	3/24/2006	\$ 30.00			
0203	3/29/2006	\$ 20.00			
0204	3/29/2006	\$ 124.52			
0394	3/31/2006	\$ 100.00	March 2006	\$	1,565.23
0210	4/4/2006	\$ 320.00			
0395	4/4/2006	\$ 30.00			
0396	4/4/2006	\$ 30.00			
0212	4/6/2006	\$ 20.00			
0214	4/7/2006	\$ 160.00			
0218	4/12/2006	\$ 120.00			
0219	4/13/2006	\$ 120.00			
0302	4/18/2006	\$ 20.00			
0228	4/24/2006	\$ 30.00			
0304	4/24/2006	\$ 20.00			
0305	4/24/2006	\$ 20.00			
0306	4/27/2006	\$ 220.00	April 2006	\$	1,110.00
0308	5/1/2006	\$ 40.00			
0309	5/3/2006	\$ 120.00			
0242	5/4/2006	\$ 30.00			
0243	5/4/2006	\$ 30.00			
0311	5/9/2006	\$ 20.00			
0251	5/11/2006	\$ 20.00			
0253	5/12/2006	\$ 130.00			
0254	5/12/2006	\$ 120.00			
0258	5/19/2006	\$ 130.00	May 2006	\$	640.00
		<u>\$ 23,067.52</u>			<u>\$ 23,067.52</u>
Adjustments					
C&R 2005-116	\$	(10.00)	*	2-20108	
C&R 2005-116	\$	(10.00)	*	2-40108	
C&R 2004-294	\$	10.00	**		
C&R 2004-267	\$	5.00	**		
Total Discrepancy:	<u>\$</u>	<u>23,062.52</u>			

* Auditor believes these additional receipts are from receipt # 0421 based on timing and account codes listed on the pink receipt copy

** Receipts attached to Cashier report record more money received than the amount included in the report and deposited in the bank

City of Fulton
Voided and Missing Receipts
For April 2004 through May 2006

"Void" Receipts

Number of transactions	Receipt Number	Dollar Amount	Receipt Initialed?	Triplicate in book?	"Void" written on receipt?	Additional Auditor Notes
1	0636	\$ 150.00	-	Y	Y	
2	0371	\$ 3,043.00	-	Y	Y	
3	0372	\$ 412.07	Y	Y	Y	
4	0388	\$ 30.00	Y	-	Y	
5	0342	\$ 220.00	Y	-	Y	
6	1005	\$ 30.00	Y	-	Y	
7	1007	\$ 5,400.55	-	Y	Y	
8	1012	\$ 208.56	Y	-	Y	
9	1054	\$ -	-	Y	Y	No dollar amount recorded
10	1083	\$ 164.00	-	Y	Y	
11	1086	\$ 206.00	-	Y	Y	
12	2278	\$ -	-	Y	Y	No dollar amount recorded
13	2318	\$ 10.00	Y	Y	Y	
14	2344	\$ -	-	Y	Y	No dollar amount recorded
15	2376	\$ 30.00	Y	no white sheet	Y	
16	1815	\$ 20.00	Y	Y	Y	
17	1818	\$ 20.00	Y	Y	Y	
18	1833	\$ 125.00	Y	-	Y	
19	1859	\$ 33.00	-	Y	Y	
20	1872	\$ 1,738.44	Y	no white sheet	Y	
21	1311	\$ 118.93	-	Y	Y	
22	1314	\$ 120.00	Y	-	Y	
23	1342	\$ 30.00	Y	Y	-	
24	1382	\$ 25.00	Y	Y	Y	
25	731	\$ 320.00	Y	Y	Y	
26	0744	\$ 30.00	Y	Y	Y	
27	0774	\$ 65.02	Y	no white sheet	Y	
28	1196	\$ -	Y	-	Y	No dollar amount recorded
29	1197	\$ -	-	-	Y	No dollar amount recorded
30	3807	\$ 81.93	Y	Y	Y	
31	3810	\$ 70.00	Y		Y	
32	3842	\$ -	-		Y	No dollar amount recorded
33	3858	\$ 145.00	-	Y	Y	
34	3861	\$ 200.00	-	Y	Y	
35	3887	\$ 2,000.00	-	Y	Y	
36	3905	\$ -	-	no white sheet	Y	No dollar amount recorded
37	3953	\$ 120.00	-	Y	Y	
38	2345	\$ 6,164.52	Y	-	Y	
39	0224	\$ 30.00	Y	-	Y	
40	0259	\$ 130.00	Y	Y	Y	
41	0294	\$ 120.00	-	Y	Y	
42	0440	\$ 60.00	Y	Y	Y	
43	0481	\$ 30.00	Y	-	Y	
44	0483	\$ 30.00	Y	Y	-	

City of Fulton
Voided and Missing Receipts
For April 2004 through May 2006

"Void" Receipts (continued...)

<u>Number of transactions</u>	<u>Receipt Number</u>	<u>Dollar Amount</u>	<u>Receipt Initialled?</u>	<u>Triplicate in book?</u>	<u>"Void" written on receipt?</u>	<u>Additional Auditor Notes</u>
45	0194	\$ -	-	Y	Y	No dollar amount recorded
46	0938	\$ 30.00	Y	Y	Y	
47	0944	\$ -	Y	Y	Y	No dollar amount recorded
48	1996	\$ 20.00	Y	-	Y	
49	2012	\$ 50.00	Y	Y	Y	
50	2075	\$ 2,948.39	Y	Y	Y	
51	1415	\$ 45.78	-	Y	Y	
52	1418	\$ 60.03	-	Y	Y	
53	1422	\$ 100.00	-	Y	Y	
54	1425	\$ 160.00	Y	Y	Y	
55	1445	\$ 2.06	Y	-	Y	
56	1474	\$ 20.00	-	Y	Y	
57	3310	\$ 1,024.00		Y	Y	
58	3371	\$ 120.00	Y	Y	Y	Could be \$120 (as spelled out) or \$160 (as written in numeric form)
59	3377	\$ 20.00	Y	no yellow	Y	
60	3407	\$ 410.05	Y	Y	Y	Could be \$440.05 (as spelled out) or \$410.05 (as written in numeric form)
61	0004	\$ -	-	Y	-	No dollar amount recorded
62	0048	\$ 30.00	Y	Y	Y	
63	0069	\$ 30.00	Y	-	Y	
64	0072	\$ -	-	-	Y	No dollar amount recorded
65	3483	\$ 80.00	Y	Y	Y	
66	3505	\$ 100.00	Y	Y	Y	
67	3568	\$ 95.48	Y	no white sheet	Y	
68	3574	\$ 114.76	Y	Y	Y	
69	3590	\$ -	-	-	Y	No dollar amount recorded
Total of "Void" Receipts		<u>\$ 27,191.57</u>				

Legend

-	No
Y	Yes

City of Fulton
Voided and Missing Receipts
For April 2004 through May 2006

Missing Cash Receipt Numbers :

Number of transactions	Receipt Number	Additional Auditor Notes
1	0094	
2	0095	
3	0096	
4	0145	
5	0146	
6	0147	
7	0229	
8	0230	
9	0231	
10	0736	
11	0737	
12	0738	
13	1255	
14	1256	
15	1257	
16	1267	
17	1268	
18	1269	
19	1315	
20	1316	
21	1317	
22	1798	
23	1799	
24	1800	
25	1807	
26	1808	
27	1809	
28	1876	
29	1877	
30	1878	
31	2062	
32	2063	
33	2064	
34	2284	
35	2285	
36	2286	
37	3925	Yellow Carbon Copy of receipt found attached to a Daily Cashier's Report. Amount of receipt is \$20
38	3926	
39	3927	
40	3955	Yellow Carbon Copy of receipt found attached to a Daily Cashier's Report. Amount of receipt is \$160
41	3956	
42	3957	